

exonerating the property from all duty
—or else
inquire himself there as to any
outstanding claims
in respect of the property.

As to land registered at the Land
Registry—a
registered disposition in favour of a
purchaser in
good faith for valuable consideration
takes effect
free from all claims for duty in
connection with a
death after 1925—notwithstanding that
a notice of
such claim appears on the register. The
duty is a
charge on the "proceeds of sale/" but
not on the
land, i.e. the vendor or disposing party
remains
liable, but the purchaser is not liable or
concerned
in the matter.

In the case of non-registered land, a
purchaser
buying in good faith (or a mortgagee
taking a
charge) takes free from any charge for
death duties
unless the charge for duties is
registered as a land
charge.